House Bill 659

By: Representatives Belton of the 112th, Dudgeon of the 25th, Caldwell of the 20th, Nix of the 69th, Glanton of the 75th, and others

A BILL TO BE ENTITLED AN ACT

- 1 To amend Article 2 of Chapter 14 of Title 20 of the Official Code of Georgia Annotated,
- 2 relating to education accountability assessment programs, so as to provide transparency of
- 3 financial information of local school systems and schools, to the greatest extent practicable;
- 4 to provide for legislative intent; to provide for definitions; to provide for accessibility to
- 5 certain financial data of a local board of education; to provide for school level budget and
- 6 expenditure data; to require local school systems and schools to provide certain information
- 7 on their websites; to provide for certain data and reports; to provide for related matters; to
- 8 repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

- 11 Article 2 of Chapter 14 of Title 20 of the Official Code of Georgia Annotated, relating to
- 12 education accountability assessment programs, is amended by adding a new part to read as
- 13 follows:
- 14 "Part 3A
- 15 <u>20-14-45.</u>
- The intent of this part is to provide transparency of financial information at the school
- 17 system and school levels, to the greatest extent practicable. It is the intent of the General
- Assembly that local school systems and schools provide ready access to all financial
- information not specifically made confidential by law to the public.
- 20 <u>20-14-46.</u>
- 21 <u>As used in this part, the term:</u>
- 22 (1) 'Office' means the Office of Student Achievement.

23 (2) 'Peer school system' means any local school system or systems determined by the

- 24 office to be fairly similar to another school system based on factors determined by the
- 25 <u>office.</u>
- 26 <u>20-14-47.</u>
- 27 <u>Each local board of education shall make readily accessible to the public, to the greatest</u>
- 28 extent practicable, the following information not specifically made confidential by law:
- 29 (1) School site budget and expenditure information;
- 30 (2) The cost of all materials, equipment, and other nonstaff support;
- 31 (3) Salary and benefit expenditures for all staff;
- 32 (4) The cost of all professional development, including training, materials, and tuition
- provided for instructional staff on an annual basis;
- 34 (5) The total cost of facility maintenance and small capital projects;
- 35 (6) The cost of new construction or capital facility repair reported on a
- 36 cost-per-square-foot basis, based on the school system facility plan;
- 37 (7) The annual budget of the local board of education;
- 38 (8) Annual audits conducted on the finances of the local board of education;
- 39 (9) Ratios of expenditures to revenues;
- 40 (10) The total dollar amount of local property tax revenue the school system is
- 41 <u>authorized to collect in addition to the total program mill levy;</u>
- 42 (11) The total dollar amount of all other tax revenue that is collected by the school
- 43 <u>system; and</u>
- 44 (12) The total dollar amount of all additional private funds received or distributed to each
- 45 <u>school within the school system.</u>
- 46 <u>20-14-48.</u>
- 47 (a) No later than January 1, 2016, the State Board of Education shall develop rules and
- 48 <u>regulations requiring that each local board of education provide information as specified</u>
- 49 by the state board and which is not specifically made confidential by law, including school
- 50 site budget and expenditure information. Such rules and regulations shall include a
- 51 <u>template and definitions of budget and expenditure categories and line items.</u>
- 52 (b) No later than June 30, 2016, each local board of education shall publish in a prominent
- 53 <u>location on its website the school site budget and expenditure information specified by the</u>
- 54 state board pursuant to subsection (a) of this Code section utilizing the template and
- 55 <u>definitions of budget and expenditure categories and line items established by the state</u>
- 56 <u>board for the most recent fiscal year.</u>

- 57 20-14-49.
- 58 (a) Each local school system which maintains a website shall provide the following
- information or links to the following information in a prominent location on its website:
- 60 (1) The financial efficiency ratings for the local school system and its schools published
- by the office pursuant to Code Section 20-14-34;
- 62 (2) The annual budget adopted by the local board of education and submitted to the State
- Board of Education pursuant to subsection (c) of Code Section 20-2-167;
- 64 (3) The annual personnel report for the local school system prepared by the state auditor
- 65 pursuant to Code Section 50-6-27;
- 66 (4) The most recent audit conducted by the Department of Audits and Accounts pursuant
- 67 <u>to subsection (a) of Code Section 50-6-6 and any additional independent audit conducted</u>
- 68 pursuant to subsection (b) of Code Section 50-6-6;
- 69 (5) Any findings of irregularities or budget deficits reported by the Department of Audits
- and Accounts to the local board of education pursuant to Code Section 20-2-67; and
- 71 (6) For a local board of education which imposes a sales tax for educational purposes
- 72 <u>pursuant to Part 2 of Article 3 of Chapter 8 of Title 48, the information required pursuant</u>
- 73 <u>to Code Section 48-8-141 as provided to the Department of Audits and Accounts for</u>
- 74 posting on such department's searchable website pursuant to subsection (g) of Code
- 75 Section 50-6-32.
- 76 (b) Each public school which maintains a website shall provide the following information
- or links to the following information in a prominent location on its website:
- 78 (1) The financial efficiency ratings for the school published by the office pursuant to
- 79 <u>Code Section 20-14-34; and</u>
- 80 (2) The information included in paragraphs (2) through (6) of subsection (a) of this Code
- 81 <u>section.</u>
- 82 <u>20-14-49.1.</u>
- 83 (a) The office shall report the relative financial performance of peer school systems.
- 84 (b) The office shall publish annually on its website all underlying fiscal data that informs
- 85 <u>the financial efficiency rating calculated by the office pursuant to Code Section 20-14-33</u>
- and an explanation of the fiscal data that informs the financial efficiency rating on a
- 87 <u>desegregated basis.</u>
- 88 (c) If funding is available, as determined by the Office of Planning and Budget, the office
- shall create and publish an online sortable list for each school and school system on each
- 90 measure of fiscal data used to determine the financial efficiency rating."

91 **SECTION 2.**

92 All laws and parts of laws in conflict with this Act are repealed.